



Trustees' Financial Summary

FY2015-16

Submit ID: 0227-45782560

11 Dawson County

0227 Richey Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Jodi Williams **Phone #:** (406) 773-5523

(Signature)

(Date)

Chair, Board of Trustees: Ken Olson

(Signature)

(Date)

County Superintendant Steve Engebretson

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Title I Improving Basic Programs	FEDERAL		84.010A
006	Title IV, Part B, 21st Century	FEDERAL		84.287
011	Interest	LOCAL		
019	M C T	LOCAL		
033	Sports Coop	LOCAL		
091	MidRivers	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,428.00	2,857.00	36,439.00	
02	Taxes Receivable - Real and Personal (120-149)	995.00	240.00	104.00	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18,423.00	3,097.00	36,543.00	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	995.00	240.00	104.00	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,428.00	2,857.00	36,439.00	
52	TOTAL FUND BALANCE/EQUITY	17,428.00	2,857.00	36,439.00	
53	TOTAL LIABILITIES AND FUND BALANCE	18,423.00	3,097.00	36,543.00	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		24,108.00	58,740.27	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		24,108.00	58,740.27	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		24,108.00	58,740.27	
52	TOTAL FUND BALANCE/EQUITY		24,108.00	58,740.27	
53	TOTAL LIABILITIES AND FUND BALANCE		24,108.00	58,740.27	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,265.00	1,915.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,265.00	1,915.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,265.00	1,915.00
52	TOTAL FUND BALANCE/EQUITY			1,265.00	1,915.00
53	TOTAL LIABILITIES AND FUND BALANCE			1,265.00	1,915.00

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,739.00	37,573.00		
02	Taxes Receivable - Real and Personal (120-149)	146.00			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,885.00	37,573.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	146.00			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,739.00	37,573.00		
52	TOTAL FUND BALANCE/EQUITY	1,739.00	37,573.00		
53	TOTAL LIABILITIES AND FUND BALANCE	1,885.00	37,573.00		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	179.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	179.00			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	179.00			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	179.00			
53	TOTAL LIABILITIES AND FUND BALANCE	179.00			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		137,023.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		137,023.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		137,023.00		
52	TOTAL FUND BALANCE/EQUITY		137,023.00		
53	TOTAL LIABILITIES AND FUND BALANCE		137,023.00		

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,500.00	14,879.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	21,500.00	14,879.00		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	21,500.00	14,879.00		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	21,500.00	14,879.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	21,500.00	14,879.00		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	70,850.00	134,553.09
1190	Penalties and Interest on Taxes	68.00	82.00
1510	Interest Earnings	110.49	168.00
1900	Other Revenue from Local Sources	0.00	185.00
3110	Direct State Aid	178,221.76	189,766.25
3111	Quality Educator	24,123.06	26,024.68
3112	At Risk Student	1,414.56	1,361.44
3113	Indian Education For All	1,020.00	1,002.24
3115	State Spec Ed Allowable Cost Pymt to Districts	7,460.25	6,804.00
3116	Data For Achievement	750.00	960.00
3118	Natural Resource Development	1,270.04	2,130.43
3444	State School Block Grant	37,680.73	37,680.73
3445	State Combined Fund School Block Grant	3,858.14	3,858.14
3446	SB96 Block Grant Reimbursement	3,154.12	0.00
3447	SB96 Combined Block Grant Reimbursement	1,503.85	0.00
3460	Montana Oil and Gas Tax	100,000.00	49,152.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		431,485.00	453,728.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	183,704.00	164,202.00
			2XX	Personal Services - Employee Benefits	4,387.00	24,622.00
			3XX	Purchased Professional and Technical Services	2,890.00	0.00
			4XX	Purchased Property Services	0.00	372.00
			5XX	Other Purchased Services	1,551.00	1,157.00
			6XX	Supplies and Materials	13,664.00	12,165.00
			8XX	Other Expenditures	395.00	5,901.00
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	41,692.00	38,929.00
			5XX	Other Purchased Services	4,245.00	6,149.00
			6XX	Supplies and Materials	2,380.00	2,997.00
			8XX	Other Expenditures	4,727.00	3,073.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	1,500.00	1,500.00
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	5,844.00	15,495.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	1,285.00	2,783.00
			5XX Other Purchased Services	906.00	1,285.00
			6XX Supplies and Materials	151.00	1,071.00
			8XX Other Expenditures	3,625.00	10,477.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	24,542.00	33,756.00
			2XX Personal Services - Employee Benefits	35.00	30.00
			3XX Purchased Professional and Technical Services	373.00	1,662.00
			4XX Purchased Property Services	12,091.00	14,031.00
			5XX Other Purchased Services	10,982.00	0.00
			6XX Supplies and Materials	3,294.00	5,694.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	9,604.00	0.00
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	8,744.00	14,464.00
			2XX Personal Services - Employee Benefits	19.00	1,300.00
			5XX Other Purchased Services	0.00	475.00
			8XX Other Expenditures	1,466.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	2,680.00	8,791.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	19,115.00	23,872.00
			2XX Personal Services - Employee Benefits	28.00	19.00
			5XX Other Purchased Services	0.00	67.00
			6XX Supplies and Materials	192.00	964.00
710	School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	3,270.00	4,109.00
			5XX Other Purchased Services	345.00	0.00
			6XX Supplies and Materials	1,185.00	0.00
720	School Sponsored Athletics				
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	8,821.00	12,754.00
			4XX Purchased Property Services	570.00	1,650.00
			5XX Other Purchased Services	926.00	2,717.00
			6XX Supplies and Materials	6,344.00	7,144.00
			8XX Other Expenditures	0.00	302.00
910	Food Services				
	31XX Food Services				
			1XX Personal Services - Salaries	5,709.00	1,482.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			3XX Purchased Professional and Technical Services	1,851.00	0.00	
			6XX Supplies and Materials	2,401.00	4,387.00	
999 Undistributed						
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	39,655.00	15,927.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				437,188.00	447,775.00	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					11,475.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					453,728.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					447,775.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,428.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	30,647.00	29,423.30
	1190 Penalties and Interest on Taxes	27.00	23.00
	1510 Interest Earnings	7.63	6.00
	2220 County On-Schedule Trans Reimb	12,399.00	14,325.00
	3210 State On-Schedule Trans Reimb	11,985.77	14,324.75
	3444 State School Block Grant	3,667.95	3,667.95
	3446 SB96 Block Grant Reimbursement	901.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		59,636.00	61,770.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	15,515.00	5,369.00
			8XX Other Expenditures	220.00	75.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	9,122.00	7,232.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	1,839.00	1,840.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services	37,940.00	45,937.00
			8XX Other Expenditures	1,119.00	2,641.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				65,755.00	63,094.00

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	4,181.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	61,770.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,094.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,857.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	22,002.00	14,960.00
	1190 Penalties and Interest on Taxes	20.00	12.00
	1510 Interest Earnings	92.00	98.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,114.00	15,070.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		0.00	26,325.00
	999 Undistributed				
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		20,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				20,000.00	26,325.00

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					47,694.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,070.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					26,325.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,439.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	43.00	43.00
	2240 County Retirement Distribution	73,813.00	38,842.00
	5700 Resources Transferred from Other School Districts or Cooperatives	3,342.00	2,645.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>77,198.00</u>	<u>41,530.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	41,284.00	22,510.00	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,534.00	7,434.00	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	244.00	245.00	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	1,761.00	3,019.00	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	4,406.00	4,926.00	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,124.00	1,688.00	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,020.00	4,922.00	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	515.00	982.00	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,334.00	2,336.00	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	1,005.00	118.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,227.00	48,180.00	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					30,758.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41,530.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					48,180.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,108.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
001	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	17,024.00
006	Title IV, Part B, 21st Century	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,485.00
011	Interest	
	1510 Interest Earnings	126.71
019	M C T	
	1920 Contributions/Donations from Private Sources	494.00
033	Sports Coop	
	1950 Services Provided Other School Districts or Coops	9,616.52
091	MidRivers	
	1920 Contributions/Donations from Private Sources	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		43,246.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
001	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		11,507.48
			2XX Personal Services - Employee Benefits		5,516.52
			001 Subtotal		17,024.00
006	Title IV, Part B, 21st Century				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		11,987.85
			8XX Other Expenditures		2,497.15
			006 Subtotal		14,485.00
033	Sports Coop				
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries		7,538.41
			5XX Other Purchased Services		1,224.56
			6XX Supplies and Materials		1,380.05
			8XX Other Expenditures		245.00
			033 Subtotal		10,388.02



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
091	MidRivers				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		5XX	Other Purchased Services		1,500.00
			091 Subtotal		1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					43,397.02

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					58,891.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					43,246.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					43,397.02	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					58,740.27	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Title I Improving Basic Programs	17,024.00	17,024.00	0.00
006 Title IV, Part B, 21st Century	14,485.00	14,485.00	0.00
011 Interest	126.71	0.00	126.71
019 M C T	494.00	0.00	494.00
033 Sports Coop	9,616.52	10,388.02	-771.50
091 MidRivers	1,500.00	1,500.00	0.00
Total	43,246.23	43,397.02	-150.79



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	13.00	1.00
	1915 Dormitory Charges	11,596.00	10,210.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,609.00	10,211.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	1,182.00
			4XX Purchased Property Services	13,266.00	11,657.00
			6XX Supplies and Materials	1,315.00	2,165.00
			8XX Other Expenditures	0.00	94.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	0.00	296.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,581.00	15,394.00

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					6,448.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,211.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,394.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,265.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.00	8.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3.00</u>	<u>8.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					1,907.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,915.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	19,707.00	20,042.13
	1190 Penalties and Interest on Taxes	20.00	11.00
	1510 Interest Earnings	2.78	3.00
	3281 State Technology Aid	416.22	426.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,146.00	20,483.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	4,868.00	9,205.00
			4XX Purchased Property Services	125.00	0.00
			5XX Other Purchased Services	646.00	416.00
			6XX Supplies and Materials	10,129.00	1,244.00
			8XX Other Expenditures	0.00	117.00
		23XX Support Services - General Administration			
			4XX Purchased Property Services	1,295.00	0.00
			5XX Other Purchased Services	948.00	3,260.00
			7XX Property and Equipment Acquisition	999.00	0.00
			810 Dues and Fees	2,665.00	4,280.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	1,466.00
			6XX Supplies and Materials	0.00	1,849.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,675.00	21,837.00



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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance					3,093.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,483.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,837.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,739.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	201.00	259.00
	3460 Montana Oil and Gas Tax	420,996.00	121,314.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		421,197.00	121,573.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	66,767.00	38,873.00
			5XX Other Purchased Services	0.00	835.00
			6XX Supplies and Materials	11,376.00	4,498.00
			8XX Other Expenditures	3,562.00	2,002.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	1,720.00	801.00
			4XX Purchased Property Services	0.00	5,200.00
			8XX Other Expenditures	5,773.00	3,722.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	973.00
			4XX Purchased Property Services	2,669.00	73.00
			6XX Supplies and Materials	4,925.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	270,524.00	239,950.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	2,938.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	14,191.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				381,507.00	299,865.00



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					215,865.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					121,573.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					299,865.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,573.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	1.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>1.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					178.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					179.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.00	13.00
	5700 Resources Transferred from Other School Districts or Cooperatives	35,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,002.00	13.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	137,010.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	137,023.00	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	28,697.00	28,276.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	254,036.00	201,275.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	11,968.00	4,971.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	471.00	397.00
XX	XXX 26XX 41X	Energy Utility Services	14,336.00	16,481.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	12,923.00	181,546.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	257,601.00	58,700.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0227-45782560

11 Dawson County

0227 Richey Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	6,804.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	6,804.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,268.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	9,797.76
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	25,030.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

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0227 Richey Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	14,464.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	1,300.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	475.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	8,791.00	0.00	0.00	0.00	0.00
Totals			25,030.00	0.00	0.00	0.00	0.00

25,030.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0227-45782560

11 Dawson County

0227 Richey Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	3,200.00	0.00	0.00	0.00	3,200.00
Land Improvements	121,755.00	0.00	0.00	0.00	121,755.00
Buildings	1,873,905.00	0.00	84,483.00	0.00	1,958,388.00
Machinery and Equipment	319,612.00	0.00	39,488.00	16,700.00	342,400.00
Totals at Historical Cost	2,318,472.00	0.00	123,971.00	16,700.00	2,425,743.00
Depreciation					
Improvement Accum	35,305.32	0.00	7,358.00	0.00	42,663.32
Building Accum	304,899.91	0.00	50,678.00	0.00	355,577.91
Machinery and Equipment Accum	177,786.79	0.00	23,152.00	16,700.00	184,238.79
Total Accumulated Depreciation	517,992.02	0.00	81,188.00	16,700.00	582,480.02
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,800,479.98	0.00	42,783.00	0.00	1,843,262.98

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

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11 Dawson County

0227 Richey Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	15,118.05	2,062.50	0.00	0.00	17,180.55	0.00	17,180.55
Loans Payable	229,779.21	0.00	0.00	229,779.21	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	244,897.26	2,062.50	0.00	229,779.21	17,180.55	0.00	17,180.55

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0227-45782560

11 Dawson County

0227 Richey Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	89,048.00	20,898.00	0.00	109,946.00
Net Pension - TRS	312,312.00	25,143.00	0.00	337,455.00